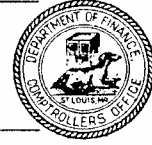




OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
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(314) 622-4723
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Memorandum

To: Tom Jones, Director SLATE
From: Sedrick D. Blake, CPA, Internal Audit Executive
Date: December 6, 2006
Re: A-133 Audit Review Response – Youth In Need

A review of the attached A-133 Audit dated April 6, 2006 for the above was conducted by this office on November 27, 2006.

The following information is provided:

AGENCY: Youth In Need

AUDIT PERIOD: Year Ended December 31, 2005

Program Title	Federal CFDA Number	Expenditures	Pass-Through Entity Identifying Number	Major Program
Department of Labor				
Passed through City of St. Louis and Workforce Investment Board	17.255*	\$48,971	Not Provided by the Auditee but should be 216-05	No
Passed through City of St. Louis and Workforce Investment Board	17.255*	\$45,066	Not Provided by the Auditee but should be 216-06	No

The A-133 Audit was reviewed and there were no deficiencies noted or items of concern identified. Unqualified opinions were rendered on both the general purpose financial statements as well as the report issued on compliance for major programs. **We recommend that this audit be accepted.**

We noted the contract dates and contract amounts reported in the Agency's Schedule of Expenditures of Federal Awards (SEFA) for the above grant corresponded with the City's General Ledger and other records. Although the SEFA did not include the Pass-Through Entity Identifying Numbers, the contract dates helped us to identify the specific contracts.

February 14, 2007

*Note however, that the CFDA Number provided in the report is one that has been deleted or reassigned. We examined the State of Missouri A-133 Audit for June 30, 2005 on the internet and no such number existed. We believe the correct number is 17.259, Work Investment Act, Youth Activities. **We recommend you verify the CFDA Number with your records and ensure all agencies are provided the correct number on all future contracts.**

cc: Mohammad H. Adil